

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX REFERENCE NO.145 OF 1999

The C.I.T.B. C-VII)..Appellant

Versus

Shri S.Ramchandra Rao)..Respondent

Mr.P.S.Sahadeven for the appellant.

Mr.S.G.Dollal for the respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.229 OF 1999

The C.I.T.B. C-IX

..Appellant

Versus

H.H.Paghubirsinghji of Rajplpla Savas..Respondent

Mr.P.S.Sahadeven for the appellant.

Ms.Aasifa Khan for the respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.235 OF 1999

The C.I.T.K-I, Bangalore ..Appellant

Versus

Shri Ramdas S. Wallya ..Respondent

Mr.P.S.Sahadeven for the appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX REFERENCE NO.239 OF 1999

The C.I.T.K-I, Bangalore ..Appellant

Versus

Shri Shaben M.Parab ..Respondent

Mr.P.S.Sahadeven for the appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX REFERENCE NO.247 OF 1999

The C.I.T.K-I, Bangalore ..Appellant

Versus

M/s.S.D.P.Salgaonkar & Sons. ..Respondent

Mr.P.S.Sahadevan for appellant.

Mr.G.S.Pikale i/by S.V.Pikale & Co. for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.256 OF 1999

The C.I.T. B.C. I ..Appellant

Versus

M/s.Beekay Textiles Mills P.Ltd., ..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.259 OF 1999

The C.I.T. B. C-I

..Appellant

Versus

M/s.Zuari Agro Chemicals Ltd.,

..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX REFERENCE NO.260 OF 1999

The C.I.T. Pune

..Appellant

Versus

Baramati Grape Industries Pvt.Ltd., ..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.299 OF 1999

The C.I.T. B. C-VI

..Appellant

Versus

M/s.Paraan Limited

..Respondent

Mr.P.S.Sahadevan for appellant.

Mr.A.K.Jasani with S.N.Inamdar for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left

open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.301 OF 1999

The C.I.T. B. C-VII

..Appellant

Versus

M.H.Daryannani

..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left

open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.302 OF 1999

The C.I.T. Nashik

..Appellant

Versus

Nashik Dist.Labour Contract Govt.
Society Federation Ltd.,

..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs,
learned Counsel for the appellant does not press the
reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.303 OF 1999

The C.I.T. B.C. I ..Appellant

Versus

M/s.Zuari Agro Chemicals Ltd., ..Respondent

Mr.P.S.Sahadevan for appellant.

Mr.Prem J.Ranga i/by C.Bailey for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.304 OF 1999

The C.I.T. Central-I ..Appellant

Versus

M/s.Zuari Agro Chemicals Ltd., ..Respondent

Mr.P.S.Sahadevan for appellant.

Mr.Prem J.Ranga i/by C.Bailey for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the

reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.305 OF 1999

The C.I.T. Central-I Bom. ..Appellant

Versus

M/s.Zuari Agro Chemicals Ltd., ..Respondent

Mr.P.S.Sahadevan for appellant.

Mr.Prem J.Ranga i/by C.Bailey for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs,

learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.310 OF 1999

The C.I.T. Pune ..Appellant

Versus

The Municipal Commission ..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs,

learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.311 OF 1999

The C.I.T. Kolhapur

..Appellant

Versus

Solapur Dist.Contractors Society Co-op..Respondent
Fed.Ltd.,

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX REFERENCE NO.324 OF 1999

The C.I.T. Nashik ..Appellant

Versus

Shetkari Sahakari Sangh Ltd., ..Respondent
Fed.Ltd.,

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX REFERENCE NO.325 OF 1999

The C.I.T. Nashik ..Appellant

Versus

M/s.Anuradha Service Pvt.Ltd., ..Respondent
Fed.Ltd.,

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.332 OF 1999

The C.I.T. B.C. XII

..Appellant

Versus

M/s.Popular Boring Works.Ltd.,

..Respondent

Mr.P.S.Sahadevan for appellant.

Mr.A.R.Singh for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.333 OF 1999

The C.I.T. B.C.

..Appellant

Versus

M/s.Famous Cine Laboratories Studies ..Respondent
Pvt.Ltd.,

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.335 OF 1999

The C.I.T. B.Central-I ..Appellant

Versus

M/s.Sandeep Oil Mills ..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.338 OF 1999
AND
INCOME TAX REFERENCE NO.339 OF 1999

The C.I.T. B.Central-I ..Appellant

Versus

M/s.Zuari Agro Chemicals Ltd., ..Respondent

Mr.P.S.Sahadevan for appellant.

Mr.P.J.Ranga i/by C.Bailey for respondent.

**Coram : F.I.Rebello &
R.S.Mohite,JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.341 OF 1999

The C.I.T. B.C. VI

..Appellant

Versus

M/s.Podar Cement Pvt.Ltd.,

..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.343 OF 1999

The C.I.T. B.C. VII

..Appellant

Versus

M/s.Atul Diamonds

..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.345 OF 1999

The C.I.T. B.C. III

..Appellant

Versus

M/s.Goldsealed Packers

..Respondent

Mr.P.S.Sahadevan for appellant.

M.Subrananian for respondent.

**Coram : F.I.Rebello &
R.S.Mohite,JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite,J)

(F.I.Rebello,J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.346 OF 1999

The C.I.T. B.C. VI

..Appellant

Versus

V.J.Sheth

..Respondent

Mr.P.S.Sahadevan for appellant.

Mr.S.J.Mehta for respondent.

**Coram : F.I.Rebello &
R.S.Mohite,JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite,J)

(F.I.Rebello,J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.358 OF 1999

The C.I.T. B.C. VIII

..Appellant

Versus

M/s.Capstain Engg. Works Respondent

Mr.P.S.Sahadevan for appellant.

Coram : F.I.Rebello &
R.S.Mohite,JJ

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite,J)

(F.I.Rebello,J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.360 OF 1999

Director of Income Tax (Exemption) ..Appellant

Versus

F.E.Dinshaw Foundation ..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.364 OF 1999

The C.I.T. B.C.-III

..Appellant

Versus

M/s.Radeus Advertising Pvt.Ltd.,

..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.377 OF 1999

The C.I.T. B.C.-XI ..Appellant

Versus

Shri R.P.Keaten ..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.383 OF 1999

The C.I.T. B.C.-VII ..Appellant

Versus

Shri Hiralal M.Jan ..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.397 OF 1999

The C.I.T. B.C.-IX ..Appellant

Versus

M/s.Elpey & Sons ..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.402 OF 1999

The C.I.T. B.C.-VI

..Appellant

Versus

Shri V.J.Sheth (HUF)

..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.9 OF 1999

The C.W.T. B.C.-IX ..Appellant

Versus

Shri H.H.Raghubirsinghji ..Respondent

Mr.P.S.Sahadevan for appellant.

Mrs.V.B.Patel for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.16 OF 1999

The C.W.T. B.C. -IX

..Appellant

Versus

Shri H.H.Raghubirsinghji

..Respondent

Mr.P.S.Sahadevan for appellant.

Mrs.V.B.Patel for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.17 OF 1999

The C.W.T. B.C.-IV

..Appellant

Versus

Apostolas Raptakos Trtust No.307

..Respondent

Mr.P.S.Sahadevan for appellant.

Mr.Prem J.Raje i/by C.Bayley for respondent.

Coram : F.I.Rebello &
R.S.Mohite, JJ

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.18 OF 1999

The C.W.T. B.C. -VII

..Appellant

Versus

A.B.Garware (HUF)

..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.19 OF 1999

The C.W.T. B.C.-VII

..Appellant

Versus

A.B.Garware (HUF)

..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.20 OF 1999

The C.W.T. B.C.-III

..Appellant

Versus

B.A.Sanghrajka Trust

..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.23 OF 1999

The C.W.T. B.C.-I ..Appellant

Versus

Pratap Mehra ..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs,
learned Counsel for the appellant does not press the
reference.

2. In the light of that reference is returned as

unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.24 OF 1999

The C.W.T. Central-II ..Appellant

Versus

Mrs.Neera Mehra ..Respondent

Mr.P.S.Sahadevan for appellant.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.25 OF 1999

The C.W.T. B.C. VII ..Appellant

Versus

Ashwin M.Mehta ..Respondent

Mr.P.S.Sahadevan for appellant.

Mrs.V.B.Patel for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the

reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.26 OF 1999

The C.W.T. B.C. VII ..Appellant

Versus

Jitendra M.Mehta ..Respondent

Mr.P.S.Sahadevan for appellant.

Mrs.V.B.Patel for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the

reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.28 OF 1999

The C.W.T. B.C. VII

..Appellant

Versus

Mahendra M. Mehta

..Respondent

Mr.P.S.Sahadevan for appellant.

Mrs.V.B.Patel for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.29 OF 1999

The C.W.T. B.C. VII

..Appellant

Versus

Darshana A. Mehta

..Respondent

Mr.P.S.Sahadevan for appellant.

Mrs.V.B.Patel for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.45 OF 1999

The C.W.T. B.C. IX ..Appellant

Versus

Mrs.Urvi A.Parimal ..Respondent

Mr.P.S.Sahadevan for appellant.

Mr.A.K.Jasani for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.47 OF 1999

The C.W.T. B.C. VIII ..Appellant

Versus

Pushpaben Family Trust ..Respondent

Mr.P.S.Sahadevan for appellant.

Mr.A.K.Jasani for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.48 OF 1999

The C.W.T. B.C. VII ..Appellant

Versus

Ms.Nina R.Kitachand ..Respondent

Mr.P.S.Sahadevan for appellant.

Mr.V.S.Hadade for respondent.

**Coram : F.I.Rebello &
R.S.Mohite, JJ**

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WEALTH TAX REFERENCE NO.52 OF 1999

The C.W.T. Pune ..Appellant

Versus

Pushpa L.Tejani ..Respondent

Mr.P.S.Sahadevan for appellant.

Coram : F.I.Rebello &

R.S.Mohite, JJ

Date : 5.12.2007.

PC

1. As the tax incidence is less than Rs.4 lakhs, learned Counsel for the appellant does not press the reference.

2. In the light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(R.S.Mohite, J)

(F.I.Rebello, J)